

**District Director**  
**Internal Revenue Service**

Date: November 29, 1968 In reply refer to: AU:F:607:GB  
 Tel: 264-3249

M-68-EO-970

ASPIRA of America, Inc.  
 296 Fifth Avenue  
 New York, N.Y. 10001



Purpose: Charitable, Educational  
 Address Inquiries and File Returns with District Director of Internal Revenue: Manhattan  
 Form 990-A Required: ☒ Yes ☐ No  
 Accounting Period Ending: FTE June 30th

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, devises, bequests, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

CC: Harris L. Present, Esq.  
 2 Pennsylvania Plaza  
 New York, N.Y. 10001

Very truly yours,

*Engineer of the Council*

District Director  
 Acting

## Exempt Organization Certificate

To: New York State Sales Tax Bureau  
State Campus, Albany, N.Y. 12226

From: ASPIRA OF AMERICA INC.

(Name of Exempt Organization)

296 FIFTH AVENUE, NEW YORK, NEW YORK 10001

(Address)

The undersigned hereby certifies that the organization named above is one described in section 1116 (a) (4) of the Tax Law and is exempt from State and local taxes under Articles 28 and 29 of the Tax Law on all its purchases.

Attached is evidence of exemption as required by instruction 2 below.

Signature of officer

EXECUTIVE DIRECTOR

Title

AUGUST 1, 1969

Date

## Instructions for Use of Certificate

- Any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, is not subject to sales or use tax on its purchases.
- Each organization claiming exemption under section 1116 (a) (4) of the Tax Law must file this certificate with the Sales Tax Bureau and annex thereto:

- A copy of the Internal Revenue Service determination letter that the organization is exempt from Federal income tax as an organization described in section 501 (c) (3) of the Internal Revenue Code, or
- Where the document described in paragraph (a) has not been obtained, a copy of a letter received from a locality in New York State prior to July 1, 1965, showing exemption from local sales or similar taxes, or
- if neither of the foregoing has been obtained, a statement: (1) of its purposes and activities (2) that none of its earnings inures to the benefit of any private shareholder or individual, and (3) that it engages in no propaganda, lobbying or political activity.

Hereafter copies of this certificate, prepared by the exempt organization, may be accepted by vendors as proof of exemption and shall be considered part of any order given unless exempt status is revoked. Such copies need not contain the annexed material accompanying the original filed with the Sales Tax Bureau.

- An organization which files this form with the proof described above may make all purchases tax-free unless it is notified by the Sales Tax Bureau that its exempt status has been revoked.
- A supply of ST-121.1 may be obtained at any State District Tax Office or from the main office of the Sales Tax Bureau, State Campus, Albany, N.Y. 12226. Private reproduction of ST-121.1 may be made without prior permission from the Sales Tax Bureau.